



General Assembly

January Session, 2007

Substitute Bill No. 5788

* _____ HB05788TRAF IN031907 _____ *

AN ACT CONCERNING A TAX CREDIT IN SUPPORT OF MASS TRANSIT.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-217s of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2007*):

3 There shall be allowed as a credit against the tax imposed on any
4 [corporation] employer, corporation or organization under [this
5 chapter] title 12 of the general statutes, which participates in the traffic
6 reduction program established under section 13b-38p, as amended by
7 this act, and conducted in this state, [except corporations employing
8 fewer than one hundred employees,] with respect to any taxable year
9 of such corporation commencing on or after January 1, 1997, an
10 amount equal to fifty per cent of the amount spent in this state by such
11 [corporation] employer, corporation or organization, on or after
12 January 1, 1995, for the direct costs of traffic reduction programs and
13 services related thereto conducted in this state by such [corporation]
14 employer, corporation or organization in response to the provisions of
15 sections 13b-38o, 13b-38p, as amended by this act, 13b-38t, 13b-38v, as
16 amended by this act, and 13b-38x. [, not to exceed two hundred fifty
17 dollars annually per employee employed in this state and participating
18 in alternative means of commuting pursuant to traffic reduction
19 programs conducted in this state.] Eligible direct costs shall include

20 expenditures in excess of the amount spent by such employer during
21 the calendar year ending December 31, 2006. The total amount of
22 credits available under the provisions of this section shall not exceed
23 [one] two million five hundred thousand dollars for each fiscal year.
24 The Department of Transportation shall adopt regulations in
25 accordance with the provisions of chapter 54 which shall include, but
26 not be limited to, establishing procedures for [a corporation] an
27 employer to obtain and qualify for the tax credit.

28 Sec. 2. Section 13b-38p of the general statutes is repealed and the
29 following is substituted in lieu thereof (*Effective October 1, 2007*):

30 There is hereby established a voluntary traffic reduction program.
31 [in order to achieve the goals of the Clean Air Act. Any affected] Any
32 employer which elects to participate in such program shall submit a
33 plan and an annual update to the Commissioner of Transportation.
34 Such plan shall describe the measures to be implemented to reduce
35 single occupancy vehicle trips to and from the work location of such
36 employer and to relieve traffic congestion, and shall include an
37 estimate of such employer's anticipated monthly expenditures. Such
38 plan shall be signed and dated by an individual verifying that such
39 individual is responsible for administering such employer's plan. Any
40 such [affected] employer which elects to participate in the program
41 shall be eligible for a tax credit pursuant to the provisions of section
42 12-217s, as amended by this act, and assistance pursuant to section
43 13b-38v, as amended by this act, provided such plan has been
44 approved by the commissioner.

45 Sec. 3. (NEW) (*Effective October 1, 2007*) Any plan, as provided in
46 section 13b-38p of the general statutes, as amended by this act, that is
47 submitted to the Department of Transportation more than one
48 hundred eighty days after the effective date of this section shall be
49 approved, provided the department has not issued a rejection of such
50 plan not later than thirty days after it was received by the department.

51 Sec. 4. Section 13b-38v of the general statutes is repealed and the

52 following is substituted in lieu thereof (*Effective October 1, 2007*):

53 Any moneys received by the state pursuant to a congestion
54 mitigation and air quality grant under the Transportation Equity Act
55 for the 21st Century shall be credited to the Special Transportation
56 Fund, established pursuant to section 13b-68. Such moneys shall be
57 expended as follows: (1) Not less than seventy per cent of the total
58 amount of such moneys received by the state pursuant to said grant
59 shall be expended on eligible projects. [in the severe nonattainment
60 area to accomplish the mandates of the Clean Air Act.] Such
61 expenditures shall include, but not be limited to: (A) Providing
62 technical information to affected employers participating in the traffic
63 reduction program, (B) providing support and assistance to affected
64 employers participating in the traffic reduction program in developing
65 and implementing a traffic reduction plan, or (C) expenditures which
66 reflect the needs identified by employers in their traffic reduction
67 plans submitted pursuant to section 13b-38p, as amended by this act.
68 Not less than ten per cent of such funds allocated under this
69 subdivision shall be expended on projects to increase the availability of
70 parking at railroad stations along the New Haven commuter railroad
71 line or improvements to the New Haven line railroads, and (2) not less
72 than twenty-five per cent of the total amount of such moneys received
73 by the state pursuant to said grant shall be expended on eligible
74 projects to accomplish the goals of section 13b-38p, as amended by this
75 act, and the Clean Air Act which shall include, but not be limited to:
76 (A) Traffic reduction programs or activities, (B) vanpool and shuttle
77 service, (C) electric vehicle demonstrations, (D) programs guaranteeing
78 rides home for transit and vanpool users, (E) the conversion of vehicles
79 to alternative fuel vehicles, as defined in section 12-217i, (F) shuttle
80 connections to rail or express bus service, (G) planning for
81 transit-oriented development, (H) facilities for pedestrians or other
82 nonmotorized means of transportation, (I) signal modifications to
83 provide priority to buses, and (J) improvements to the New Haven line
84 railroads.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2007</i>	12-217s
Sec. 2	<i>October 1, 2007</i>	13b-38p
Sec. 3	<i>October 1, 2007</i>	New section
Sec. 4	<i>October 1, 2007</i>	13b-38v

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Joint Favorable Subst. C/R

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